## COUNTY OF YORK, VIRGINIA

Combining Statement of Net Assets Nonmajor Enterprise Funds June 30, 2004

Current assets:	ASSETS		York Sanitary <u>District</u>	Ē	Water Interprise		Water <u>Utility</u>		<u>Total</u>
Cash and temporary investments         \$ 142         \$ - \$ 17,905         \$ 19,844           Accounts receivable         71,905         71,905         71,905           Allowance for uncollectible accounts         2,162         2,162         2,162           Allowance for uncollectible accounts         2,162         2,162         2,162           Prepaid expenses         572,774         572,916           Noncurrent assets:           Noncurrent assets:         Nondepreciable capital assets:           Land         37,916         43,394         81,310           Construction in progress         775,025         775,025           Depreciable capital assets:         775,025         775,025           Depreciable capital assets:         775,025         775,025           Depreciable capital assets:         783,982 <td< th=""><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th></td<>									
Accounts receivable Allowance for uncollectible accounts Interest receivable Allowance for uncollectible accounts Interest receivable Total current assets  Noncurrent assets:  Nondepreciable capital assets:  Land Construction in progress Total capital assets:  Buildings and improvements Buildings and improvements Infrastructure Total noncurrent assets  1,268,467  Total assets  Liablitites  Liablitites  Current liabilities:  Accounts payable Salaries, taxes and benefits payable Total current liabilities:  Compensated absences  Compensated absences  Total incourrent liabilities:  Compensated absences  Compensated absences  Noncurrent liabilities:  Noncurr		\$	142	\$	-	\$	499.702	\$	499.844
Allowance for uncollectible accounts   -   -   (1,415)   (1,415)   (11,415)		•	-	*	-	*		*	
Interest receivable	Allowance for uncollectible accounts		-		-				
Noncurrent assets	Interest receivable		-		-				
Noncurrent assets:   Nondepreciable capital assets:   Land	Prepaid expenses		-		-		2,162		2,162
Nondepreciable capital assets: Land	Total current assets		142				572,774		572,916
Land Construction in progress         37,916         43,394         -         81,310           Construction in progress         -         -         775,025         775,025           Depreciable capital assets:         38,982         -         -         783,982           Infrastructure         2,270,362         838,238         2,551,642         5,660,242           Equipment         446,216         53,078         -         499,294           Less accumulated depreciation         (2,270,009)         (440,283)         (225,716)         (2,936,008)           Total noncurrent assets         1,268,467         494,427         3,100,951         4,863,845           LIABILITIES           Current liabilitities:           Accounts payable         \$         -         \$         36,418         \$         36,418           Deposits payable         \$         -         \$         5,000         5,000         5,000         Salaries, taxes and benefits payable         -         -         50,000         5,000         5,000         Salaries, taxes and benefits payable         -         -         52,349         52,349           Noncurrent liabilities:         -         -         1,557         1,557	Noncurrent assets:								
Construction in progress         -         775,025         775,025           Depreciable capital assets:         8         783,982         -         -         783,982           Buildings and improvements         783,982         -         -         783,982         -         -         783,982         -         -         783,982         -         -         783,982         -         -         783,982         -         -         783,982         -         -         783,982         -         -         783,982         -         -         783,982         -         -         490,242         -         5,660,242         -         499,294         -         -         499,294         -         -         499,294         -         -         499,294         -         -         499,294         -         <	Nondepreciable capital assets:								
Depreciable capital assets:   Buildings and improvements   783,982   -	Land		37,916		43,394		-		81,310
Buildings and improvements   783,982   -	Construction in progress		-		-		775,025		775,025
Infrastructure	·								
Equipment	•				-		-		
Less accumulated depreciation   (2,270,009)   (440,283)   (225,716)   (2,936,008)							2,551,642		
Total noncurrent assets 1,268,467 494,427 3,100,951 4,863,845  Total assets \$ 1,268,609 \$ 494,427 \$ 3,673,725 \$ 5,436,761   LIABILITIES  Current liabilities:  Accounts payable \$ - \$ - \$ 36,418 \$ 36,418 Deposits payable 5,000 5,000 Salaries, taxes and benefits payable 10,931 10,931 Total current liabilities:  Compensated absences 52,349 52,349  Noncurrent liabilities:  Compensated absences 1,557 1,557 Total noncurrent liabilities 53,906 53,906  NET ASSETS  Invested in capital assets, net of related debt 1,268,467 494,427 3,100,951 4,863,845 Unrestricted 142 - 518,868 519,010 Total net assets 1,268,609 494,427 3,619,819 5,382,855			•				-		
Total assets   \$ 1,268,609   \$ 494,427   \$ 3,673,725   \$ 5,436,761	Less accumulated depreciation					_			
LIABILITIES         Current liabilities:       \$ - \$ - \$ 36,418 \$ 36,418         Accounts payable       5,000       5,000         Salaries, taxes and benefits payable       10,931       10,931         Total current liabilities       52,349       52,349         Noncurrent liabilities:       1,557       1,557         Total noncurrent liabilities       1,557       1,557         Total liabilities       53,906       53,906         NET ASSETS         Invested in capital assets, net of related debt       1,268,467       494,427       3,100,951       4,863,845         Unrestricted       142       - 518,868       519,010         Total net assets       1,268,609       494,427       3,619,819       5,382,855	Total noncurrent assets		1,268,467		494,427		3,100,951		4,863,845
Current liabilities:       Accounts payable       \$ - \$ - \$ 36,418 \$ 36,418         Deposits payable       5,000 5,000         Salaries, taxes and benefits payable       10,931 10,931         Total current liabilities       52,349 52,349         Noncurrent liabilities:       1,557 1,557         Compensated absences       1,557 1,557         Total noncurrent liabilities       1,557 1,557         Total liabilities       53,906 53,906         NET ASSETS         Invested in capital assets, net of related debt       1,268,467 494,427 3,100,951 4,863,845         Unrestricted       142 - 518,868 519,010         Total net assets       1,268,609 494,427 3,619,819 5,382,855	Total assets	<u>\$</u>	1,268,609	<u>\$</u>	494,427	\$	3,673,725	\$	5,436,761
Accounts payable       \$ - \$ - \$ 36,418 \$ 36,418         Deposits payable       5,000 5,000         Salaries, taxes and benefits payable       10,931 10,931         Total current liabilities       52,349 52,349         Noncurrent liabilities:       1,557 1,557         Compensated absences       1,557 1,557         Total noncurrent liabilities       1,557 1,557         Total liabilities       53,906 53,906         NET ASSETS         Invested in capital assets, net of related debt Unrestricted       1,268,467 494,427 3,100,951 4,863,845         Unrestricted       142 - 518,868 519,010         Total net assets       1,268,609 494,427 3,619,819 5,382,855									
Deposits payable         -         -         5,000         5,000           Salaries, taxes and benefits payable         -         -         10,931         10,931           Total current liabilities         -         -         52,349         52,349           Noncurrent liabilities:         -         -         1,557         1,557           Total noncurrent liabilities         -         -         1,557         1,557           Total liabilities         -         -         53,906         53,906           NET ASSETS           Invested in capital assets, net of related debt         1,268,467         494,427         3,100,951         4,863,845           Unrestricted         142         -         518,868         519,010           Total net assets         1,268,609         494,427         3,619,819         5,382,855									
Salaries, taxes and benefits payable       -       -       10,931       10,931         Total current liabilities       -       -       52,349         Noncurrent liabilities:       -       -       1,557       1,557         Total noncurrent liabilities       -       -       1,557       1,557         Total liabilities       -       -       53,906       53,906         NET ASSETS         Invested in capital assets, net of related debt       1,268,467       494,427       3,100,951       4,863,845         Unrestricted       142       -       518,868       519,010         Total net assets       1,268,609       494,427       3,619,819       5,382,855		\$	-	\$	-	\$		\$	
Noncurrent liabilities:         -         -         52,349         52,349           Noncurrent liabilities:         -         -         1,557         1,557           Total noncurrent liabilities         -         -         1,557         1,557           Total liabilities         -         -         53,906         53,906           NET ASSETS           Invested in capital assets, net of related debt         1,268,467         494,427         3,100,951         4,863,845           Unrestricted         142         -         518,868         519,010           Total net assets         1,268,609         494,427         3,619,819         5,382,855			-		-				
Noncurrent liabilities:         Compensated absences       -       -       1,557       1,557         Total noncurrent liabilities       -       -       1,557       1,557         Total liabilities       -       -       53,906       53,906         NET ASSETS         Invested in capital assets, net of related debt       1,268,467       494,427       3,100,951       4,863,845         Unrestricted       142       -       518,868       519,010         Total net assets       1,268,609       494,427       3,619,819       5,382,855	• •	_	<u>-</u>		-				
Compensated absences         -         -         1,557         1,557           Total noncurrent liabilities         -         -         1,557         1,557           Total liabilities         -         -         53,906         53,906           NET ASSETS           Invested in capital assets, net of related debt         1,268,467         494,427         3,100,951         4,863,845           Unrestricted         142         -         518,868         519,010           Total net assets         1,268,609         494,427         3,619,819         5,382,855	Total current liablilities		-		-		52,349		52,349
Total noncurrent liabilities 1,557 Total liabilities 53,906  NET ASSETS Invested in capital assets, net of related debt Unrestricted 142 - 518,868 519,010 Total net assets 1,268,609 494,427 3,619,819 5,382,855									
NET ASSETS         -         -         53,906         53,906           Invested in capital assets, net of related debt         1,268,467         494,427         3,100,951         4,863,845           Unrestricted         142         -         518,868         519,010           Total net assets         1,268,609         494,427         3,619,819         5,382,855	Compensated absences	_							
NET ASSETS         Invested in capital assets, net of related debt       1,268,467       494,427       3,100,951       4,863,845         Unrestricted       142       -       518,868       519,010         Total net assets       1,268,609       494,427       3,619,819       5,382,855	Total noncurrent liabilities						1,557		1,557
Invested in capital assets, net of related debt       1,268,467       494,427       3,100,951       4,863,845         Unrestricted       142       -       518,868       519,010         Total net assets       1,268,609       494,427       3,619,819       5,382,855	Total liabilities	_	-	_	-		53,906		53,906
Unrestricted         142         -         518,868         519,010           Total net assets         1,268,609         494,427         3,619,819         5,382,855									
Total net assets 1,268,609 494,427 3,619,819 5,382,855	•				494,427				
	Unrestricted		142				518,868		519,010
Total liabilities and net assets <u>\$ 1,268,609</u> <u>\$ 494,427</u> <u>\$ 3,673,725</u> <u>\$ 5,436,761</u>	Total net assets		1,268,609		494,427	-	3,619,819		5,382,855
	Total liabilities and net assets	\$	1,268,609	\$	494,427	\$	3,673,725	\$	5,436,761